

Room 642, Baltimore, Md.
21203

CERTIFIED MAIL

08 MAY 1985

Gentlemen:

This is in reference to your application for exemption, Form 1023 claiming exemption from Federal Income Tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

The information furnished in the application indicates that [REDACTED] is not incorporated, nor does it possess a formal creating document such as a constitution and by-laws, trust agreement or a code of regulations.

Since the law makes no provision for exemption from Federal Income Tax where there is no form of organization, no determination can be made at this time with respect to your application for exemption from Federal Income Tax.

However, in the event that an organization is created by the adoption of a constitution and by-laws or other legal instrument which shows the purpose for which you are organized and the rules under which you are operated, consideration will be given any application filed by you.

Form 1023 is enclosed for your use if such organizational documents are adopted. The application accompanied by each of the documents and/or statements required should be submitted to the Newark District Office, as stated in the Form 1023. Publication 557 is also enclosed for your assistance and guidance.


If you do not protest this conclusion in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides, in part, that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the District Court of the United States or the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Code	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Surname	[REDACTED]	[REDACTED]				
Date	4-16-85	15/8/85				

In that event we will notify the appropriate state officials, as required by Code Section 6104(c), that, based on the information we have available, we are unable to recognize you as an organization described in Section 501(c)(3) of the Code.

Publication 892, which accompanies this letter, describes your appeal rights fully should you decide to appeal this conclusion. If we do not hear from you within thirty days of the date of this letter this will become our final determination on the matter.

Sincerely yours,


District Director

Enclosures:

Publication 892
Publication 557
Form 1023